



Eric Nelson
Secretary of Revenue

**WEST VIRGINIA
TAX DIVISION**

Matthew Irby
Tax Commissioner

**ADMINISTRATIVE NOTICE 2026-01
30 DAY EXTENSION OF TIME TO PAY Q4 ACUTE CARE HEALTH CARE PROVIDER TAX**

On April 2, 2025 the Tax Division issued a Notice finding that certain delays in the operation of the Directed Payment Program funded by the proceeds of the eligible acute care hospital tax may result in potential financial complications for acute care hospital taxpayers. As a result, the Division extended the due date for payment of first quarter tax by 30 days from April 15, 2025, to May 15, 2025. On May 14, 2025, upon the advice of the Commissioner of the Bureau of Medical Services the Tax Division extended the date by an additional month to June 15, 2025. Again, on June 12, 2025, upon the advice of the Commissioner of the Bureau of Medical Services the Tax Division extended the date by an additional month to July 15, 2025. Again, on July 9, upon the advice of the Commissioner of the Bureau of Medical Services the Tax Division extended the date by an additional month to August 15, 2025, and extended the due date for the payment of the second quarter tax due on July 15, 2025, by two months to September 15, 2025. Then again on the advice of the Commissioner of the Bureau of Medical Services, on September 5, 2025, the Tax Division extended the due date for the payment of the 2nd quarter an additional 30 days to October 15, 2025.

Now, upon the advice of the Secretary of the West Virginia Department of Human Services, the Tax Division finds that continued delays in the operation of this program may result in potential financial complications. Therefore, the Tax Division authorizes an additional 1 month extension of time to pay the 4th quarter acute care tax payment from January 15, 2026, to February 15, 2026. Penalties and interest on unpaid amounts will not be added or accrue for this additional period.

As with previous extensions, this is an extension of time to pay. It is NOT an extension of time to file tax returns. The current tax rate will remain in effect for this period. Any revision of the rate will apply to the periods indicated in a notice to that effect.

Please consult the Division's website, at <http://tax.wv.gov>, for additional information.

Notice of this determination shall be filed in the West Virginia Register.

Issued: January 13, 2026

Matthew Irby
State Tax Commissioner